



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0080
916-322-9569 • FAX 916-324-3984
www.boe.ca.gov

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First District, San Francisco

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October 22, 2004

LTA NO. 2004/063

TO COUNTY ASSESSORS,
COUNTY COUNSELS, AND
OTHER INTERESTED PARTIES:

NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION
AMEND PROPERTY TAX RULES 5041, 5073, 5076, and 5082.2
RULES OF PRACTICE

PUBLIC HEARING: WEDNESDAY, DECEMBER 14, 2004 AT 9:30 A.M.

NOTICE IS HEREBY GIVEN:

The State Board of Equalization, pursuant to the authority vested in the Board by section 15606(a) of the Government Code, proposes to amend Rules 5041, 5073, 5076, and 5082.2. A public hearing on the proposed amendments of the regulations will be held in Room 121, 450 N Street, Sacramento, at 9:30 a.m., or as soon thereafter as the matter may be heard, on December 14, 2004. Any person interested may present statements or arguments orally at that time and place. Written statements or arguments will be considered by the Board if received by December 14, 2004.

INFORMATIVE DIGEST/POLICY STATEMENT OVERVIEW

Rules 5041, 5073, 5076, and 5082.2 are amended to interpret and make specific the statutory authority of the Board to prescribe rules and regulations related to administrative appeals filed by state assessees and private railroad companies.

Rule 5041 Filing and Contents of Petition. The proposed amendments set forth more clearly the requirements of a valid petition for reassessment.

Rule 5073 Representation at Hearings and Powers of Attorney. The proposed amendment adds appraiser to the list of taxpayer representatives.

Rule 5076 Notice of Board Hearing; Waiver or Postponement of Hearing; Failure to Respond to Hearing Notice or to Appear for Hearing; Place of Hearing. The proposed amendment requires the Board staff to send the notice of Board hearing to state assesses and private railroad car companies at least 45 days prior to the hearing date.

Rule 5082.2 Property Tax Petitions: Finality of Decision; Petition for Rehearing. The proposed amendment clarifies the Board's authority to modify a decision on a petition to correct clerical errors.

COST TO LOCAL AGENCIES AND SCHOOL DISTRICTS

The State Board of Equalization has determined that proposed amendments to Rules 5041, 5073, 5076, and 5082.2 do not impose a mandate on local agencies or school districts. Further, the Board has determined that the proposed amendments to the rules will not result in direct or indirect costs or savings to any state agency, any costs to local agencies or school districts that are required to be reimbursed under Part 7 (commencing with Section 17500) of Division 4 of Title 2 of the Government Code, or other non-discretionary costs or savings imposed on local agencies, or cost or savings in federal funding to the State of California.

EFFECT ON BUSINESS

Pursuant to Government Code section 11346.5(a)(8), the Board of Equalization makes an initial determination that the adoption of the proposed amendments to Rules 5041, 5073, 5076, and 5082.2 will not have a significant statewide adverse economic impact directly affecting business because the proposed amendments only clarify existing statutory interpretations.

The proposed rule amendments will neither create nor eliminate jobs in the State of California nor result in the elimination of existing businesses nor create or expand business in the State of California.

The rule amendments as proposed will not be detrimental to California businesses in competing with businesses in other states.

The proposed rule amendments will not affect small business because the amendments only clarify existing statutory interpretations.

COST IMPACT ON PRIVATE PERSONS OR BUSINESSES

There will be no adverse economic impact on private businesses or persons because the proposed rule amendments interpret and make specific existing statutory law and do not impose any additional compliance or reporting requirements on private businesses or persons.

SIGNIFICANT EFFECT ON HOUSING COSTS

No significant effect.

FEDERAL REGULATIONS

Rules 5041, 5073, 5076, and 5082.2 have no comparable federal regulations.

AUTHORITY

Government Code section 15606, subdivision (a); and Revenue and Taxation Code section 11651.

REFERENCE

Revenue and Taxation Code sections 731, 732, 733, 741, 742, 744, 746, 747, 748, 11338, 11339, 11340, 11341, and 11353.

CONTACT

Questions regarding the substance of the proposed rule should be directed to: Ms. Sophia Chung, Senior Tax Counsel, at P.O. Box 942879, 450 N Street, MIC:82, Sacramento, CA 94279-0082. Telephone: (916) 445-8485; FAX: (916) 323-3387, e-mail Sophia.Chung@boe.ca.gov.

Written comments for the Board's consideration, notice of intent to present testimony or witnesses at the public hearing, and inquiries concerning the proposed administrative action should be directed to Diane Olson, Regulations Coordinator, telephone (916) 322-9569, fax (916) 324-3984, e-mail Diane.Olson@boe.ca.gov or Ms. Karen Anderson, Contribution Disclosures Analyst, telephone (916) 327-1798, e-mail Karen.Anderson@boe.ca.gov or by mail at State Board of Equalization, Attn: Diane Olson or Karen Anderson, MIC:80, P.O. Box 942879, 450 N Street, Sacramento, CA 94279-0080.

ALTERNATIVES CONSIDERED

The Board must determine that no reasonable alternative considered by it or that has otherwise been identified and brought to its attention would be more effective in carrying out the purpose for which this action is proposed, or be as effective and less burdensome to affected private persons than the proposed action.

AVAILABILITY OF INITIAL STATEMENT OF REASONS AND TEXT OF PROPOSED REGULATIONS

The Board has prepared an initial statement of reasons and an underscored version (express terms) of the proposed rule amendments. Those documents and all information on which the proposal is based are available to the public upon request. The rulemaking file is available for public inspection at 450 N Street, Sacramento, California. Requests for copies should be addressed to Ms. Diane Olson, Regulations Coordinator, (916) 322-9569, at P. O. Box 942879, 450 N Street, MIC:80, Sacramento, CA 94279-0080. The express terms of the proposed regulation (rule) amendments are available on the Internet at the Board's website <http://www.boe.ca.gov>.

AVAILABILITY OF FINAL STATEMENT OF REASONS

The final statement of reasons will be made available on the Internet at the Board's web site following its public hearing of the proposed rule amendments. It is also available for public inspection at 450 N Street, Sacramento, California.

ADDITIONAL COMMENTS

Following the hearing, the State Board of Equalization may, in accordance with law, adopt the proposed rule amendments if the text remains substantially the same as described in the text originally made available to the public. If the State Board of Equalization makes modifications which are substantially related to the originally proposed text, the Board will make the modified text, with the changes clearly indicated, available to the public for fifteen days before adoption of the rule amendments. The text of the modified rule amendments will be mailed to those interested parties who commented on the proposed regulatory action orally or in writing or who asked to be informed of such changes. The modified rule amendments will be available to the public from Ms. Olson. The State Board of Equalization will consider written comments on the modified rule amendments for fifteen days after the date on which the modified rule amendments are made available to the public.

Sincerely,

/s/ Deborah Pellegrini

Deborah Pellegrini, Chief
Board Proceedings Division

Enclosures

DP:dgo

**RULES OF PRACTICE
of the
STATE BOARD OF EQUALIZATION**
California Code of Regulations
Title 18. Public Revenues
Division 2. State Board of Equalization
Chapter 10. Petition and Hearing Procedures

ARTICLE 4. STATE ASSESSEES AND PRIVATE RAILROAD CAR COMPANIES

5041. FILING AND CONTENTS OF PETITION; REQUEST FOR ORAL HEARING; WRITTEN ONLY PETITIONS; STAFF RESPONSE; EXTENSION OF TIME.

(a) Board Staff shall send a notice to each assessee setting forth the amount of assessed value and the date by which a petition for reassessment may be filed.

(b) The appropriate Board Staff capitalization rate study and final calculations of the value indicators shall be made available, between the time that the Board values the subject property and the deadline for filing a petition, to any petitioner submitting a written request therefor to the Chief, Valuation Division, State Board of Equalization.

~~(c) The petition shall be in writing and shall state the name of the petitioner, the petitioner's opinion of value, and the precise elements of the Board's valuation to be contested, and shall include petitioner's appraisal reports, financial studies and other materials relevant to value. Petitioner's appraisal reports, financial studies and other materials relevant to value shall not be presented as evidence at the hearing unless provided to the Chief, Board Proceedings Division at the time of filing of the petition.~~

~~(d) The petition shall also indicate whether an oral hearing is desired and whether written findings and decision are requested. If requested in the petition, the Board shall issue written findings and decision. The petition shall be signed by the petitioner or petitioner's authorized representative and shall be addressed and mailed to the Chief, Board Proceedings Division, State Board of Equalization at Sacramento, or shall be deposited personally at the headquarters office of the Board in Sacramento.~~

(c) Petition; Oral Hearing; Written Only.

(1) The petition shall be in writing and shall provide the following information:

(A) The name and address of the petitioner.

(B) The name and address of the petitioner's agent, if any. If the petitioner is represented by an agent, both the petitioner's actual mailing address and the agent's mailing address shall be provided on the petition.

(C) The petitioner's opinion of value.

(D) The Board adopted value.

(E) The facts relied upon to support the requested change in value.

(F) For nonunitary property, the property identification information and location.

(G) Whether the petition constitutes a claim for refund under Revenue and Taxation Code section 5148, subdivision (f).

(H) Whether an oral hearing is requested.

(I) A statement of the precise elements of the Board's valuation being contested.

(J) Petitioner's appraisal reports, financial studies, and other supporting documents relevant to value.

(K) The signature of the petitioner or petitioner's agent. If a petition is signed by an agent, including an attorney licensed to practice law in the State of California, the agent must be authorized by the petitioner prior to the time the petition is filed. The following language shall be contained in the signature block of the petition:

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief and that I am: (i) an officer, partner, or employee of the petitioner authorized to sign this petition; (ii) an agent authorized by the petitioner; or (iii) an agent who is an attorney licensed to practice law in the State of California, State Bar No. _____, who has been retained by the petitioner and has been authorized by the petitioner to file this petition.

(L) A statement of authorization, if required as specified herein or under subdivision (c)(2) below. If the petition is signed by an agent, other than an attorney licensed to practice law in the State of California, a statement of authorization, as described herein, or a power of attorney, as defined in Regulation 5073, subdivision (d), shall be filed with the petition. A statement of authorization shall be in writing and shall include the following information:

(i) The name and address of the petitioner.

(ii) The petitioner's State Board of Equalization company identification number.

(iii) The name, address, and telephone and fax numbers of the agent(s).

(iv) A statement that the agent(s) is authorized to file the petition and represent the petitioner in the appeal that is the subject of the petition.

(v) The signature of an officer, partner, or an employee who has been designated by petitioner in writing to sign such a statement on behalf of the petitioner.

(2) In the event duplicate petitions are filed with the Chief of Board Proceedings, the Chief of Board Proceedings shall determine which petition was authorized by the petitioner. The Chief of Board Proceedings may require a statement of authorization, as defined in subdivision (c)(1)(L) above, or a power of attorney, as defined in Regulation 5073, subdivision (d). The Chief of Board Proceedings shall contact the petitioner and/or the agent(s) who filed the duplicate petitions by telephone, electronic mail, or facsimile machine and by registered or certified mail with return receipt, and shall allow 10 days for a written response. In the event no written response is received after 10 days, the first petition received will be accepted and all other petitions will be rejected as duplicate petitions. For purposes of this regulation, "duplicate petition" means a petition filed by the petitioner, or its agent on its behalf, subsequent to the petition previously filed by or on behalf of the same petitioner for the same assessment year at issue. A subsequent petition that seeks to amend a previously filed petition shall not be considered a duplicate petition for purposes of this regulation.

(3) Petitioner is required to submit to the Chief of Board Proceedings 10 copies of the petition and supporting documents at the time the original petition and supporting documents are filed. The petition and supporting documents, with the required 10 copies, shall be accepted for filing if addressed and transmitted to the Chief of Board Proceedings, State Board of Equalization, at Sacramento, or if deposited personally at the headquarters office of the Board in Sacramento no later than the deadline set forth in Revenue and Taxation Code sections 731, 732, 11338, and 11339. For purposes of this subdivision, transmitted means (i) posted for delivery by the United States Postal Service or a bona fide courier service; (ii) sent by a facsimile machine; or (iii) sent by electronic mail. If transmitted by facsimile machine or electronic mail, all original documents must be forwarded to the Chief of Board Proceedings within a reasonable period of time.

(4) Written findings and decision may be requested at the time of filing the petition, or at any time prior to the commencement of the hearing.

(e)(d) The Board Staff shall submit an analysis of the petition, the related supporting documents and a staff recommendation for Board Action no later than 30 days prior to the date set for hearing or other action on the petition. The analysis and recommendation shall be submitted to the Chief, of Board Proceedings Division, and a copy shall be sent to the petitioner.

~~(f)(e)~~ The petitioner may file a written response to the staff analysis and recommendation no later than 15 days before the date set for hearing or other action on the petition. The response shall be submitted to the Chief, of Board Proceedings Division.

(f) The Chief of Board Proceedings, upon a showing of reasonable cause, may grant an extension for a reasonable period of time under (c), (d), or (e) above. The request for an extension of time shall be submitted in writing no later than 5 p.m. on the last business day set for filing the materials.

(g) The ~~Chief~~, Board Proceedings Division shall distribute the petition and related supporting documents, the staff analysis and recommendation, and the petitioner's response, ~~if any,~~ to the Board, the petitioner and the staff at the time agenda materials are distributed for the Board meeting at which the petition is ~~to be considered scheduled for hearing or other action.~~

~~(h) A reasonable extension of time for filing materials under (c), (e) or (f) above may be granted by the Chief, Board Proceedings Division for reasonable cause. The request for an extension of time shall be submitted in writing no later than 5 o'clock p.m. of the last business day before the date set for filing the materials.~~

~~(i)(h) The petition and related documents, the staff analysis and recommendation and related documents, and the petitioner's response to the staff analysis and recommendation, shall be the only documents accepted for filing and distribution prior to a scheduled hearing. Any other documents received shall be returned by the Chief, Board Proceedings Division to the person submitting the documents. The petition and related supporting documents, the staff analysis and recommendation and related supporting documents, and the petitioner's response to the staff analysis and recommendation which petitioner timely submitted to the Chief of Board Proceedings shall be the only documents accepted for filing and distribution by Board Proceeding Division prior to the date the petition is scheduled for hearing or other action; and any documents not timely submitted to the Chief of Board Proceedings shall not be accepted for filing and shall be returned to the party submitting them.~~

Note: Authority: Section 15606(a), Government Code; and Section 11651, Revenue and Taxation Code.

Reference: Sections 731, 732, 733, 741, 742, 743, 744, 746, 747, 748, 11338, 11339, 11340 and 11353, Revenue and Taxation Code.

ARTICLE 7. GENERAL BOARD HEARING PROCEDURES

5073. REPRESENTATION AT HEARINGS AND POWERS OF ATTORNEY.

(a) Taxpayers may be represented at all levels of review by any person of the taxpayer's choosing, including, but not limited to an attorney, appraiser, accountant, bookkeeper, employee or business associate.

(b) Except as provided in subsection (c) below, the Board shall recognize all representatives who are identified in writing or orally by the taxpayer, and all those who advise the Board in writing that they represent the taxpayer. Recognized representatives shall be permitted to receive confidential information relating to the taxpayer they represent, and to perform on behalf of the taxpayer all acts that the taxpayer may perform with respect to the review of the matter.

(c) The Board, or Board Staff, may require a party to complete a Power of Attorney on a form provided by the Board. Such Power of Attorney shall be a standard form adopted in conjunction with the Franchise Tax Board to be used in either Board of Equalization or Franchise Tax Board matters.

(d) The Power of Attorney form shall include the following information: taxpayer's name, telephone number, taxpayer identification number(s), account or permit number(s) and mailing address; the name, address, and telephone and FAX number of the appointed representative(s); the tax matters in which the representative is authorized to represent the taxpayer; the extent of the representative's authority; the tax period(s) for which the authorization is granted; a statement that the Power of Attorney revokes all prior Powers of Attorney with any exceptions to the revocation; the time period during which the Power of Attorney shall be in effect; the signature(s) and title of all affected taxpayers and the date of signature.

Note: Authority: Section 15606(a), Government Code; Sections 105190 and 105310, Health and Safety Code; Section 42882, Public Resources Code; Section 893, Public Utilities Code; and Sections 7051, 7202(d), 7202(h)(4), 7270, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 254.5, 270, 742, 1840, 4877, 6562, 7711, 8852, 11340, 12429, 19047, 19048, 19072, 19084, 19085, 19087, 19333, 19334, 19345, 19346, 20645, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083 and 60352, Revenue and Taxation Code.

5076. NOTICE OF BOARD HEARING; WAIVER OR POSTPONEMENT OF HEARING; FAILURE TO RESPOND TO HEARING NOTICE OR TO APPEAR FOR HEARING; PLACE OF HEARING

(a) This regulation applies to all Board hearings, except that the more specific provisions of Regulation 5076.1 apply to appeals from actions of the Franchise Tax Board.

(b) Notice of Board Hearing; and Waiver—General Procedure. Board Proceedings ~~S~~staff shall send notice of the Board hearing to the taxpayer and the Department at least 60 days in advance of the hearing date, giving the parties 15 days to respond to the hearing notice. The 60-day notice period may be waived upon agreement among the parties and the Chief of Board Proceedings. If the 60-day notice period is waived, the Chief of Board Proceedings shall modify the briefing schedule set forth in Regulation 5075. The taxpayer shall respond to the hearing notice by indicating: that the taxpayer will appear at the time and place noted; or, that the taxpayer waives oral hearing and requests that the case be submitted to the Board for decision without oral hearing and based upon the written record; or, that the taxpayer requests that the hearing be postponed, stating the reason the postponement is requested.

(c) Notice of Board Hearing and Waiver—State Assessee and Private Railroad Cars Matters. Board staff shall send notice of the Board hearing to the taxpayer and the department at least 45 days in advance of the hearing date, giving the parties 15 days to respond to the hearing notice. The 45-day notice period may be waived upon agreement among the parties and the Chief of Board Proceedings. If the 45-day notice period is waived, the Chief of Board Proceedings shall modify the briefing schedule set forth in Regulation 5041. The taxpayer shall respond to the hearing notice by indicating: (i) that the taxpayer will appear at the time and place noted; or, (ii) that the taxpayer waives oral hearing and requests that the case be submitted to the Board for decision without oral hearing and based upon the written record; or, (iii) that the taxpayer requests that the hearing be postponed, stating the reason the postponement is requested.

~~(c)~~(d) Postponement Of Board Hearing. The Chief of Board Proceedings may grant one postponement of a hearing upon agreement of the parties if the request for postponement is made by the deadline stated in the hearing notice, provides sufficient justification for the postponement, and if the parties commit to a specific subsequent hearing date. The Chief of Board Proceedings may grant a postponement requested after response to the hearing notice upon agreement of the parties and a showing of extreme hardship. A postponement of a hearing may also be granted at the discretion of the Board.

~~(d)~~(e) Removal From Calendar. The Chief of Board Proceedings may remove hearings or related proceedings from the hearing calendar upon a showing of reasonable cause.

~~(e)~~(f) Failure To Respond Or Appear. If the taxpayer fails to respond to the hearing notice by the deadline stated in the notice, or responds to the hearing notice but fails to appear for the hearing on the date and time stated in the notice, the case shall be submitted to the Board for decision without oral hearing and on the basis of the written record. At the discretion of the Chief of Board Proceedings, exceptions may be made upon a showing of extreme hardship.

~~(f)~~(g) Place of Hearing. Except for a hearing on a property tax petition, a hearing involving a taxpayer or taxpayer's representative residing in the Southern part of the State shall ordinarily be held in the Los Angeles area. Other hearings and hearings on property tax petitions shall ordinarily be held in Sacramento. At its discretion, the Board may hold hearings at other locations.

Note: Authority: Section 15606(a), Government Code; Sections 105190 and 105310, Health and Safety Code; Section 42882, Public Resources Code; Section 892, Public Utilities Code; and Sections 7051, 7202, 7203, 7261, 7262, 7270, 8251, 9251, 11651, 13170, 30451, 32451, 38701, 40171, 41128, 43501, 44003, 45851, 46601, 50152, 55301 and 60601, Revenue and Taxation Code.

Reference: Sections 254.5, 270, 742, 1840, 4877, 6562, 7711, 8852, 11340, 12429, 19047, 19048, 19072, 19084, 19085, 19087, 19333, 19334, 19345, 19346, 20645, 30262, 32302, 38443, 40093, 41087, 43303, 45303, 46353, 50116, 55083 and 60352, Revenue and Taxation Code.

5082.2. PROPERTY TAX PETITIONS: FINALITY OF DECISION; PETITION FOR REHEARING.

(a) Property tax petitions include petitions filed pursuant to Article 4 (State Assesseees and Private Railroad Car Companies), Article 5 (Taxable Property of a County, City, or Municipal Corporation), and Article 6 (Property Tax Welfare Exemptions).

(b) The decision of the Board upon a property tax petition is final. The Board shall not reconsider or rehear a petition. The Board may modify a decision on a petition to correct a clerical error no later than December 31 of the year of the notice.

Note: Authority: Section 15606(a), Government Code; and Section 11651, Revenue and Taxation Code.

Reference: Sections 254.5, 270, 744, 1841 and 11341, Revenue and Taxation Code.

INITIAL STATEMENT OF REASONS NON-CONTROLLING SUMMARY

Property Tax Rules 5041, 5073, 5076, and 5082.2 Rules of Practice

Specific Purpose

The purpose of the proposed rule amendments is to set forth more clearly the requirements for a valid petition for reassessment filed by state assessees and private railroad companies, the notice of hearing, and the decision on a petition.

Factual Basis

The Board is required to annually assess state assessees and private railroad companies. The taxpayer may file a petition for reassessment if it disagrees with the Board's assessment. The Board is required under Revenue and Taxation Code section 744 to consider and decide the issues raised in the petition on a timely basis.

Rule 5041 Filing and Contents of Petition.

The proposed amendment to Rule 5041 clarifies the requirements for filing a valid petition. To assist taxpayers in securing their procedural due process rights under Revenue and Taxation Code section 741, subdivision (c)(1) sets forth the petition filing requirements in a clear format.

Subdivision (c)(1)(K) requires a statement signed under penalty of perjury to ensure that the person signing the petition is authorized by the taxpayer to sign the petition on its behalf and that the information contained in the petition is correct and complete.

Subdivision (c)(1)(L) requires a statement of authorization or a power of attorney to represent the taxpayer if the representative is not an attorney licensed to practice law in the State of California. The subdivision also sets forth the specific requirements of a valid statement of authorization.

Subdivision (c)(2) sets forth procedures that the Board staff will follow if duplicate petitions are filed by a taxpayer.

Subdivision (c)(3) requires that the taxpayer submit 10 copies of the petition and supporting documents to the Board. This subdivision also provides that a petition may be transmitted to the Board by fax or electronic mail if the original documents are transmitted to the Board within a reasonable amount of time.

Rule 5073 Representation at Hearings and Powers of Attorney.

Subdivision (a) adds “appraiser” to the list of persons who may represent the taxpayer.

Rule 5076 Notice of Board Hearing; Waiver or Postponement of Hearing; Failure to Respond to Hearing Notice or to Appear for Hearing; Place of Hearing.

Subdivision (c) was added to change the 60-day notice of Board hearing to 45 days so that the Board can expedite the scheduling of the hearings on petitions filed by state assesseees and private railroad car companies.

Rule 5082.2 Property Tax Petitions: Finality of Decision; Petition for Rehearing.

Subdivision (a) was added to clarify that the definition of “property tax petitions” includes petitions filed by state assesseees, private railroad car companies, and claims for the property tax welfare exemption, and applications for review, equalization and adjustment of an assessment of taxable property of a county, city or municipal corporation.

Subdivision (b) was amended to clarify that the Board may modify a decision on a petition to correct a clerical error.

REGULATION HISTORY

TYPE OF REGULATION: Property Tax
REGULATION: 5041, 5073, 5076, and 5082.2
TITLE: Rules of Practice
PREPARATION: Kristine Cazadd/Sophia Chung
LEGAL CONTACT: Kristine Cazadd/Sophia Chung

Rules 5041, 5073, 5076, and 5082.2 are amended to interpret and make specific the statutory authority of the Board to prescribe rules and regulations related to administrative appeals filed by state assesseees and private railroad companies.

Rule 5041 Filing and Contents of Petition. The proposed amendments set forth more clearly the requirements of a valid petition for reassessment.

Rule 5073 Representation at Hearings and Powers of Attorney. The proposed amendment adds appraiser to the list of taxpayer representatives.

Rule 5076 Notice of Board Hearing; Waiver or Postponement of Hearing; Failure to Respond to Hearing Notice or to Appear for Hearing; Place of Hearing. The proposed amendment requires the Board staff to send the notice of Board hearing to state assesseees and private railroad car companies at least 45 days prior to the hearing date.

Rule 5082.2 Property Tax Petitions: Finality of Decision; Petition for Rehearing. The proposed amendment clarifies the Board's authority to modify a decision on a petition to correct clerical errors.

REGULATION HISTORY

December 14, 2004: Public hearing.
October 23, 2004: 45-Day public comment begins.
October 22, 2004: Notice of public hearing published in California Regulatory Notice Register, Register 2004, No. 43-Z, e-mailed and mailed to interested parties.
September 8, 2004: Property Tax Committee, Board authorized publication of rule. (Vote 5-0)
July 15, 2004: Interested Parties meeting.
May 6, 2004: Staff released proposed text of rules to interested parties.

Sponsor: Board staff
Support: None
Oppose: None